Roll Up (As at a point in time)

Component: (Network and Table)	
Network	1110 - Statement - **Statement of Financial Position, Classified**
Table	Statement of Financial Position, Classified [Table]

Reporting Entity [Axis]	1234567890 http://regulator.gov/id
Reporting Scenario [Axis]	Actual [Member]
Report Date [Axis]	Reported as of March 18, 2020 [Member]
Legal Entity [Axis]	Consolidated Entity [Member]
Unit [Axis]	USD

Statement of Financial Position, Classified [Line Items]	Period [Axis] 2020-12-31	2019-12-31	2018-12-31
Assets [Roll Up]			
Current Assets [Roll Up]			
Cash and Cash Equivalents	1,000 [1]	1,000	
Receivables, Net, Current	1,000 [1]	1,000	
Inventory	1,000	1,000	
Prepaid Expenses	500	500	
Investments, at Cost	500	500	
Other Current Assets	1,000	1,000	
Current Assets, Total	5,000	5,000	
Noncurrent Assets [Roll Up]			
Property, Plant, and Equipment, Net, Total	4,000	4,000	4,000
Investment in Affiliates	0	0	
Receivables, Net, Noncurrent	0	0	
Other Noncurrent Assets	3,000	1,000	
Noncurrent Assets, Total	7,000	5,000	
Assets, Total	12,000	10,000	
Liabilities and Net Assets/Equity [Roll Up]			
Liabilities [Roll Up]			
Current Liabilities [Roll Up]			
Payables from Exchange Transactions	3,000	3,000	
Long-Term Debt, Current	1,000	1,000	
Other Current Liabilities	1,000	1,000	
Current Liabilities, Total	5,000	5,000	
Noncurrent Liabilities [Roll Up]			
Long-Term Debt, Noncurrent	500	500	
Other Noncurrent Liabilities	500	500	
Noncurrent Liabilities, Total	1,000	1,000	
Liabilities, Total	6,000	6,000	
Net Assets/Equity [Roll Up]			
Controlling Interest [Roll Up]			
Share Capital	1,000	1,000	1,000
Reserves	2,000	1,000	0
Accumulated Surpluses (Deficits)	1,000	1,000	0
Controlling Interest	4,000	3,000	1,000
Noncontrolling Interest	2,000	1,000	0
Net Assets	6,000	4,000	1,000
Liabilities and Net Assets/Equity, Total	12,000	10,000	

Adjustment (Originally stated + Adjustment = Restated) (same point in time)

Component: (Network and Table)	
Network	1300 - Statement - **Changes in Equity, Prior Period Adjustments**
Table	Statement of Changes in Equity, Prior Period Adjustments

Reporting Entity [Axis]	1234567890 http
Legal Entity [Axis]	Consolidated Enti
Reporting Scenario [Axis]	Actual [Member]
Unit [Axis]	USD

December 31, 2019 as reported in a report submitted February 22, 2019, same concept, same entity

Statement of Changes in Equity, Prior Priod Adjustments [Li...	Report Date [Axis]	Period [Axis] 2020-01-01/202 -31
Accumulated Surpluses (Deficits), Prior Period Adjustments [Adjustment]		
Accumulated Surpluses (Deficits), Originally Stated	Reported as of February 22, 2019 [Member]	2,000
Correction of Prior Period Errors	Reported as of March 18, 2020 [Member]	500
Changes in Accounting Policies	Reported as of March 18, 2020 [Member]	(1,500)
Accumulated Surpluses (Deficits), Restated	Reported as of March 18, 2020 [Member]	1,000

December 31, 2019 as reported in a report submitted March 18, 2020, same concept, same entity

Roll Forward (Beginning balance + Changes = Ending) (different point in time)

Component: (Network and Table)	
Network	1400 - Statement - **Changes in Equity**
Table	Statement of Changes in Equity [Table]

Reporting Entity [Axis]	1234567890 http://regulator.gov/id
Reporting Scenario [Axis]	Actual [Member]
Report Date [Axis]	Reported as of March 18, 2020 [Member]
Legal Entity [Axis]	Consolidated Entity [Member]
Unit [Axis]	USD

Net Assets/Equity Reconciliation [Roll Forward]	Period [Axis] 2020-01-01/2020-12-31	2019-01-01/2019-12-31
Equity, Opening Balance	4,000	1,000
Gain on Property Revaluation	1,000	1,000
Loss on Revaluation of Investments	0	0
Exchange Differences on Translation of Foriegn Operations	(1,000)	(1,000)
Share Capital, Contributions	2,000	3,000
Share Capital, Distributions	(1,000)	(2,000)
Dividends Paid	(1,000)	(1,000)
Surplus (Deficit)	500	(4,000)
Other Increase (Decrease) in Equity	1,500	7,000
Equity, Closing Balance	6,000	4,000

Roll Up (For period of time, represented using line items)

Component: (Network and Table)	
Network	1211 - Statement - **Statement of Financial Performance, by Function**
Table	Statement of Financial Performance, by Function [Table]

Reporting Entity [Axis]	1234567890 http://regulator.gov/id
Reporting Scenario [Axis]	Actual [Member]
Report Date [Axis]	Reported as of March 18, 2020 [Member]
Legal Entity [Axis]	Consolidated Entity [Member]
Unit [Axis]	USD

Statement of Financial Performance, by Function [Line Items]	Period [Axis] 2020-01-01/2020-12-31	2019-01-01/2019-12-31
Surplus (Deficit) [Roll Up]		
Surplus (Deficit) from Continuing Operations [Roll Up]		
Surplus (Deficit) from Continuing Operations before Equity Method Associates and Joint Ventures [Roll		
Revenue [Roll Up]		
Taxes	5,000	6,000
Fees, Fines, Penalties, and Licenses	1,000	1,000
Revenue from Exchange Transactions	1,000	1,000
Revenue	7,000	8,000
Expenses [Roll Up]		
General Public Services	3,000	8,000
Defense	1,000	1,000
Economic Affairs	1,000	1,000
Finance Costs	1,000	1,000
Expenses	6,000	11,000
Surplus (Deficit) from Continuing Operations before Equity Method Associates and Joint Ventures	1,000	(3,000)
Share of Surplus (Deficit) of Equity Method Associates and Joint Ventures	500	1,000
Surplus (Deficit) from Continuing Operations	500	(4,000)
Gain (Loss) from Discontinued Operations	0	0
Surplus (Deficit)	500	(4,000)

Roll Up (For period of time, represented using members of dimension)

Component: (Network and Table)	
Network	8900 - Disclosure - **Analysis of Revenue**
Table	Sales Analysis, by Customer [Table]

Reporting Entity [Axis]	1234567890 http://regulator.gov/id
Reporting Scenario [Axis]	Actual [Member]
Report Date [Axis]	Reported as of March 18, 2020 [Member]
Legal Entity [Axis]	Consolidated Entity [Member]
Unit [Axis]	USD

Sales Analysis, by Customer [Line Items]	Period [Axis] / Customer [Axis] 2020-01-01/2020-12-31			
	Customer A [Member]	Customer B [Member]	Customer C [Member]	All Customers [Member]
Sales Analysis, by Customer [Set]				
Revenue	2,000	1,000	4,000	7,000

Variance (Difference between two reporting scenarios for same period of time)

Component: (Network and Table)	
Network	1290 - Statement - **Statement of Financial Performance, Comparison of Budgeted and Actual Amounts**
Table	Statement of Financial Performance, Comparison of Bugeted and Actual Amounts [Table]

Reporting Entity [Axis]	1234567890 http://regulator.gov/id
Report Date [Axis]	Reported as of March 18, 2020 [Member]
Legal Entity [Axis]	Consolidated Entity [Member]
Period [Axis]	2020-01-01/2020-12-31
Unit [Axis]	USD

Statement of Financial Performance, Comparison of Bugete...	Reporting Scenario [Axis] Budgeted [Member]	Variance [Member]	Actual [Member]
Surplus (Deficit) from Continuing Operations [Roll Up]			
Revenue	7,005	5	7,000
Expenses	999	(5,001)	6,000
Surplus (Deficit) from Continuing Operations before Equity Method Associates and Joint Ventures	6,006	5,006	1,000

For year ended December 31, 2020, as per budget. (same concept, same period, same entity)

For year ended December 31, 2020, as per actual (same concept, same period, same entity)

Roll Up — Calendar period or point in time stays the same; reporting economic entity stays the same; report date stays the same; reporting scenario stays the same; **concept of the fact reported changes**. (This is the same whether the roll up is represented using line items exclusively or member's of a dimension.)

Adjustment — Calendar period or point in time stays the same; reporting economic entity stays the same; **report date changes**; reporting scenario stays the same; concept used to report fact stays the same.

Roll Forward — Calendar point in time changes (periods cannot be rolled forward); reporting economic entity stays the same; report date stays the same; concept used to report fact stays the same.

Variance — Calendar period or point in time stays the same; reporting economic entity stays the same; report date stays the same; **reporting scenario changes**; concept used to report fact stays the same.

A **balance sheet** is two *roll ups*: "Assets" and "Liabilities and Equity". Those two roll ups always have the same value and must agree. An **income statement** is a *roll up* of "Net income (loss)". A **statement of changes in equity** is a *roll forward* of "Equity" of which Net income (loss) is part and therefore must tie correctly to the equity *roll forward* correctly. A **statement of cash flows** is a *roll up* of "Net cash flow" and then a *roll forward* of the balance sheet line item "Cash and cash equivalents" and therefore must tie to the balance sheet. Much, but not all, of the notes to the financial statements provide additional details of information on the primary financial statements in the form of *roll ups* or *roll forwards*. Prior period *adjustments* tend to be made to equity for errors and changes in accounting policy and tend to be rare. *Variances* are more common than adjustments but are less common than roll forwards and roll ups.

Common Dimensions:

Reporting entity (or economic entity issuing report)
Calendar Period (or called simply period)
Report Date (date that a report is submitted or released)
Reporting Scenario (scenario under which a fact is reported such as actual, budgeted, forecast)